

first had and obtained; and any sale or removal without an order of court previously had shall be void, and no title shall pass thereby to the purchaser, and his guardianship may be revoked, and the same proceedings relative thereto shall be had as are prescribed herein in regard to sales made by administrators without such order.

[195] 27. Sale or removal without consent of all guardians.

When there are two or more guardians, and the sale or removal has been made without the consent of all, the revocation shall only extend to the person or persons so offending, and the remaining guardian or guardians shall have full power to discharge all the duties connected with his or their office.

[196] 28. Sales provisions not applicable where guardian appointed by will.

Nothing herein shall apply where a guardian has been appointed by will, with power to sell property without making a return of such sale to the orphans' court.

[197] 29. Accounts—What first accounts shall state.

In the first account to be rendered by a guardian, he shall state the property received by him from an executor, administrator, or otherwise, belonging to his ward, and every increase, and the profits thence arising, if any.

[198] 30. Same—Statement of expenditures for maintenance and education; interest on balances.

Every account of a guardian shall state his expenditures in maintaining and educating his ward, not exceeding the income of his estate, unless allowed by the court; and for no balance of money in his hands shall he be charged interest, unless he shall consent to take the same on interest, but the court may direct him to invest the same, and for the trouble and care of such guardian the court may allow any commission not exceeding ten percent on the annual income of the estate.

[199] 31. Same—Allowances between death of father and appointment of guardian.

Any allowance which may be made by any orphans' court to a guardian, for the clothing, support, maintenance, education, or for other expenses incurred by the guardian for his ward or his estate, and which shall have accrued subsequent to the death of the father of such ward, and before the guardian may have been appointed or given bond, shall have the same effect and operation in law, to all intents and purposes as if such expense of the ward or his estate had accrued and become due subsequent to the time of the appointment of such guardian or his giving bond.

[200] 32. Same—Allowances to mother as natural guardian.

In all cases in which the mother is left the natural guardian of her infant children, the orphans' court are hereby authorized and required to allow the mother, as natural guardian, in the settlement of her accounts, all such charges, expenses and commissions as are or may be authorized by law in the case of other guardians.